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			3627	

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Please find below and/or attached an Office communication concerning this application or proceeding.

Office Action Summary

Application No.

09/736,345

Applicant(s)

NAULT, JACQUES

Examiner

James A. Kramer

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --
Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
 - If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
 - If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
 - Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
- Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 21 January 2005.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 12-55 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 12-55 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|---|---|
| 1) <input checked="" type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application (PTO-152) |
| Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Continued Examination Under 37 CFR 1.114

A request for continued examination under 37 CFR 1.114, including the fee set forth in 37 CFR 1.17(e), was filed in this application after final rejection. Since this application is eligible for continued examination under 37 CFR 1.114, and the fee set forth in 37 CFR 1.17(e) has been timely paid, the finality of the previous Office action has been withdrawn pursuant to 37 CFR 1.114.

Applicant has requested that final amendment C, filed after final rejection on October 25, 2004 be entered. Examiner hereby accepts final amendment C. Additionally, amendment D, contemporaneously filed with the RCE on January 21, 2005 has also entered.

Claim Rejections - 35 USC § 102

The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

Claims 12-13, 15-17, 20-43 and 48-55 are rejected under 35 U.S.C. 102(b) as being anticipated by Peachtree.

Peachtree teaches receiving accounting data from an accounting system, the accounting data including trial balance data having a number of accounts wherein each account has a corresponding account balance resulting from one or more transactions and each transaction is associated with more than one accounts and combines at least one debit and at least one credit (claims 1, 39-40 & 52-54) (pages 1-3 to 1-6, and 2-16 to 2-19).

Examiner notes that Peachtree teaches two methods for receiving accounting data. In the first method a user can manually enter in a transaction (see pages 2-16 to 2-19). In particular, Examiner references the table on page 2-18. This table shows a journal entry for two transactions. Each transaction includes a debit and credit and each transaction is associated with more than one account. (Further reference the 7th paragraph on page 2-19 for a discussion of how each transaction includes at least one debit and one credit.)

The second method taught by Peachtree to receive accounting information is a Transfer of Summary Journal taught on pages 1-3 (3rd paragraph) and 1-6. This method imports the information from other modules.

Examiner further notes that Peachtree teaches that this received (either manually or through the Transfer of Summary Journal) accounting data is in fact trial balance data. This is illustrated on pages 8-9 to 8-11, which shows the data used to build and display a Trial Balance.

Peachtree teaches grouping the accounts into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and computing a financial statement item balance for each financial statement item

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based on the associated accounts and their respective account balances. (1-6, 2-16 to 2-19, 4-24 to 4-37, 8-11, 8-14 and B-1 to B-3) (claims 1, 39-40, and 52-54).

Examiner once again turns to page 2-18 and notes that just below the table Peachtree states that:

- Account 54000, Bank Service Charges, is an Expense account
 - Account 11000, Cash-Operating, is an Asset account
 - Account 64000, Returned Checks, is an Expense account
- Examiner notes that Expense account and Asset account are Financial Statement items.

Therefore, the roll up of Accounts 54000 and 64000 as "Expense" represents grouping the two accounts into a financial statement item.

Further, Examiner points to pages 4-24 to 4-37 and notes the discussion of Master Control Accounts, subtotal accounts and total accounts. A user defines the type of account in the Chart of Accounts. The system groups accounts based on this user defined definition.

By way of example, Examiner relies on page 8-11, 8-14 and B-1 to B-3. B-1 to B-3 contains a sample Chart of Accounts; 8-11 contains a trial balance report and 8-14 contains a sample Balance Sheet.

Examiner turns special attention to accounts 105, Cash, 110, Cash Operating and 115, Cash on Hand. From the Chart of Accounts we see that 105, Cash is a Master Control Account (M/D field contains a M) and is therefore a temporary account for all data in accounts 10500 – 11999. In this case we have two account 110, Cash Operating and 115, Cash on Hand. Examiner notes that the Ending Balance for these accounts is 295,869.20 and 5,432.09, respectively. Examiner notes that the sum of these is 301,301.29.

Turning now to page 1-6 Peachtree teaches printing Financial Statements, particularly a Balance Sheet. Examiner notes that one of ordinary skill would recognize a balance sheet as

standard Financial Statement and therefore the items on the Balance Sheet clearly represent Financial Statement Items.

Examiner thus turns to the sample Balance Sheet on page 8-14 and draws special attention to the Financial Statement Item: Cash, found under the title Current Assets. Cash is the Master Control Account, 105 as illustrated by the amount 301,301.29. Examiner notes that this is the exact number as the sum of the two accounts 110, Cash Operating and 115, Cash on Hand.

By way of this example, Examiner asserts that Peachtree clearly teaches grouping accounts (110 and 115) into one or more financial statement items (Cash/ Master Control Accounts), wherein each account (110 and 115) is associated with only one financial statement item (Cash/Master Control Account) within any one financial statement (Balance Sheet); and computing a financial statement item balance (301,301.29) for each financial statement item (Cash) based on the associated accounts (110 and 115) and their respective account balances (295,869.20 and 5,432.09).

Peachtree teaches grouping the financial statement items into one or more totals, wherein each total is based on the preceding financial statement item balances (4-24 to 4-37, 8-14, and B-1 to B-3) (claims 1 & 52).

Examiner once again turns pages 4-24 to 4-37, with special attention to subtotal accounts and total accounts (page 4-31 to 4-33). Examiner notes are these accounts are used to accumulate and print totals and subtotals from all preceding accounts. Examiner notes that total accounts represent Financial Statement items totals.

By way of Example, Examiner turns to the Chart of Accounts (B-1) and points to Total Current Assets. The 4 in the TYP field illustrates that it's a total account. Specifically it accumulates the totals of all preceding Master Control Accounts (Financial Statement Items), namely Cash, Accounts Receivable, Due from Employee, Allowance for Bad Debts and Inventory. In other words, the Total Current Assets (total) is based the balances of Cash, Accounts Receivable, Due from Employee, Allowance for Bad Debts and Inventory (preceding financial statement item balances).

Peachtree teaches providing a financial statement that includes each of the financial statement items and its respective balance (pages 1-6 and 8-14) (claims 1, 39-40 & 52-54).

Examiner notes that the Balance Sheet shown on page 8-14 represents providing a financial statement (balance sheet) that includes each of the financial statement items (Cash, Accounts Receivable, etc.) and their respective balances. Additionally, page 1-6 teaches printing Financial Statements, including a Balance Sheet.

Peachtree teaches providing a first level of detail including any accounts and the respective balances grouped into a financial statement item (page 8-11) (claim 13).

Examiner once again relies on the sample trial balance shown on page 8-11 and notes that the trial balance represents the first level of detail with accounts and their balances displayed for each financial statement item.

Peachtree teaches providing a second level of detail for a user selected account included in the selected financial statement item, the second level of detail including an account balance and transactions associated with the account balance (pages 8-6 to 8-8) (claim 15).

Examiner specifically notes page 8-7 under "Sort, Subtotals and Totals", Peachtree states, "You can list transactions sorted by account number". Examiner notes that this represents Applicant's second level of detail including an account balance and transactions associated with the account balance.

Peachtree teaches wherein providing the second level of detail includes providing for at least one of form feeds, and headers as required (pages 1-7 and 8-6 to 8-8) (claim 16 and 32).

Examiner references the sample transaction register illustrated on page 8-8 and notes that this samples has appropriate header information. These headers were clearly provided with the transaction register (second level of detail).

Peachtree teaches providing a third level of detail for a selected transaction including at least one debited account and a corresponding credited account associated with the selected transaction (pages 1-7 and 8-6 to 8-8) (claim 17).

Examiner notes that Peachtree's teaching that the Transaction Register prints transactions used on the session in which they were entered as an audit trail represents Applicant's third level of detail. Specifically, it is understood that an audit trail is used to balance the accounts. In other words an audit trail is used to verify that all credits are equal to all debits. As such, printing transactions in order to provide an audit trail, indicates printing the accounts credited and debited with each transaction to ensure that the entered credits equal the entered debits.

Peachtree teaches wherein receiving accounting data from an accounting system further comprises at least one of: reading trial balance data store on a computer readable medium by the accounting system and reading transactions stored on a computer readable medium by the accounting system (pages 1-3 to 1-6, 2-16 to 2-19 and 8-9 to 8-11) (claim 20).

Examiner once again notes that Peachtree teaches two methods for receiving accounting data. In the first method a user can manually enter in a transaction (see pages 2-16 to 2-19). In particular, Examiner references the table on page 2-18. This table shows a journal entry for two

transactions. Each transaction includes a debit and credit and each transaction is associated with more than one account.

The second method taught by Peachtree to receive accounting information is a Transfer of Summary Journal taught on pages 1-3 (3rd paragraph) and 1-6. This method imports the information from other modules.

Examiner asserts that in either case Peachtree stores this the trial balance data and the transaction data on a computer readable medium and then reads that information stored on that computer readable medium.

Peachtree teaches wherein the method is integrated into accounting software (claim 21) (page 1-2). Examiner notes that Peachtree is accounting software therefore all the methods taught by Peachtree are integrated into accounting software.

Peachtree teaches wherein the method is integrated into at least one of word processor software, spreadsheet software and editing software (page 1-2)(claim 22). Examiner notes that Peachtree represents editing software as it allows one to “tailor” the general ledger to meet individual needs.

Peachtree teaches wherein providing a financial statement includes displaying detail associated with any financial statement item balance to a user (pages 8-11 and 8-14) (claim 23). Examiner once again refers to the sample Trial Balance and the sample Balance Sheet and notes that they provide details associated with the financial statement item balances to the user.

Peachtree teaches dynamically allocating memory space for a plurality of doubly linked data structures for storing elements of the accounting data, thereby enabling reading, organizing and manipulation of the accounting data (pages 2-16 to 2-19, 7-5 and 8-7)(claim 24).

Examiner notes that pages 2-16 to 2-19 shows a sample of entering transactions. Examiner asserts that as this information is entered and stored on to a computer system, then the system of Peachtree inherently dynamically allocated memory space for the data. Examiner notes that if the system did not dynamically allocate memory space for each new transaction then the system would either 1) not save all the accounting data or 2) be forced to write over preexisting data each time new data was entered.

Examiner notes that Applicant defines doubly linked on page 10 of the Specification. In particular the data contains two items (doubly linked) a LINK vector and a LINKTRANS field, associated with each transaction.

Examiner points to the table on page 2-18 and notes that this accounting data represents doubly linked data. In particular the Ref # column represents Applicant's LINK vector and the Acct # represents Applicant's LINKTRANS field.

In lines 10-12 on page 10 of the Specification Applicant defines the LINK vector as sequence number of the creation of the account. Further, LINKTRANS is defined as a link from the transaction to the accounts of the chart. Peachtree teaches the Ref # as a sequencing device (page 7-5) and the Acct # as linked to the Chart of Accounts (page 2-18, illustrated by the teaching that once an account number is entered the system automatically provides the name). As such the presence of the Ref # and the Acct # represent Applicant's doubly linked data structure.

Further, Peachtree teaches that the Reference number and the Account number are used by the Transaction Register to generate data reports (7-5 and 8-7). Examiner notes that this represents the doubly linked data structure enabling reading, organizing and manipulation of the accounting data.

Peachtree teaches dynamically allocating memory spaces for a trial balance data structure for storing the accounts of the accounting data, and linking elements of the trial balance data structure with a doubly linked list of pointers thereby allowing sub-lists to group accounts into financial statement items (pages 2-6 to 2-18)(claims 25, 40, 48 & 54-55).

Examiner notes that pages 2-6 through 2-14 teach maintenance activities. In particular these activities include maintaining a Chart of Accounts. The Chart of Accounts is the master list of

all Account by which Peachtree operates. In the example of pages 2-6 to 2-14 a new account is added to the Chart of Accounts. Examiner notes that adding a new account represents allocating memory spaces for a trial balance data structure for storing the accounts of the accounting data. Once again Examiner asserts that if the system did not dynamically allocate memory space for each new account then the system would either 1) not save the data or 2) be forced to write over preexisting data each time new data was entered.

Further, Examiner notes that when a user enters a transaction they enter an account number that corresponds to an account number in the Chart of Accounts (table on page 2-18). Entering a corresponding account number with the transaction number represents linking elements of the trial balance data structure with a doubly linked list of pointers (account numbers) thereby allowing sub-lists to group account into financial statement items. Examiner notes here that the account number entered with the transaction number is what allows Peachtree to roll the transaction up to the financial statement.

Peachtree teaches dynamically allocating memory spaces for a financial statement data structure for storing financial statement items and linking elements of the financial statement data structure with doubly linked list of pointers thereby allowing sub-lists to group financial statement items into totals (pages 3-21 through 3-25) (claims 25, 40, 48 & 54-55).

Examiner notes that pages 3-21 through 3-25 illustrates the linking of accounts into financial statement items. Examiner notes that adding a new account represents allocating memory spaces for a trial balance data structure for storing the accounts of the accounting data. Once again Examiner asserts that if the system did not dynamically allocate memory space for each new

account then the system would either 1) not save the data or 2) be forced to write over preexisting data each time new data was entered.

Further, the accounts are linked to the financial statement items which allows Peachtree to roll the account balances up to financial statement items and further to financial statement item totals (also see sample Balance Sheet on page 8-14).

Peachtree teaches storing trial balance data into the trial balance data structure, the trial balance data structure including a LINKTRANS field for each account, the LINKTRANS field specifying an index of an associated pointer element in a LINK vector, each pointer element of the LINK vector indicating a memory address of a corresponding element in the trial balance data structure (claims 26, 41 & 49) (pages 2-16 to 2-19, 7-5 and 8-7).

Examiner notes that Applicant defines doubly linked on page 10 of the Specification. In particular the data contains two items (doubly linked) a LINK vector and a LINKTRANS field, associated with each transaction.

Examiner points to the table on page 2-18 and notes that this accounting data represents doubly linked data. In particular the Ref # column represents Applicant's LINK vector and the Acct # represents Applicant's LINKTRANS field.

In lines 10-12 on page 10 of the Specification Applicant defines the LINK vector as sequence number of the creation of the account. Peachtree teaches the Ref # as a sequencing device (page

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7-5), therefore Examiner asserts that this represents the Ref # (LINK) as being a memory address of a particular element in the trial balance data structure.

Further, LINKTRANS is defined (page 10; lines 10-12 of Specification) as a link from the transaction to the accounts of the chart. Peachtree teaches the Acct # as linked to the Chart of Accounts (page 2-18, illustrated by the teaching that once an account number is entered the system automatically provides the name). As such Peachtree teaches the LINKTRANS of Applicant's invention.

Peachtree teaches storing financial statement elements into the financial statement data structure, the financial structure including a LINE type field for each element of the financial statement, each LINE type field specifying a type attributed to the corresponding financial statement element further wherein each type that can be stored includes a financial statement item type and a total type (claims 27, 28, 39, 42, 48, 53 & 55) (pages B-1 to B-3).

Examiner notes that column title TYP in the sample Chart of Accounts on pages B-1 to B-3. This field indicates the type of account in the corresponding row. For instance Assets is Type 1, indicating a total and Cash is a Type 2 indicating a Financial Statement item. Further the Field titled GRP-END indicates all the sub-accounts that roll in to the financial statement item Cash. Examiner notes that the TYP field represents Applicants LINE type field.

Peachtree teaches wherein grouping the accounts into one or more financial statement items includes using doubly linked sub-lists (claim 29) (pages 3-21 through 3-25) and Peachtree teaches wherein grouping the financial statement items into one or more totals includes using doubly linked sub-lists (claim 30)(pages 4-24 to 4-37 and B-1 to B-4).

Examiner once again turns to the teaching of Master Control Files, Total Accounts and Subtotal Accounts. Examiner notes that users use the Chart of Accounts to link accounts/departments to master control accounts (financial statement items) and further link the master control accounts (financial statement items) to total accounts (financial statement item totals). Examiner notes that this represents using a doubly linked sub-list.

Peachtree teaches maintaining a direction field in the trail balance structure for each account, the direction field specifying an accounting direction thereby enabling a user to identify a transaction amount's effect on the corresponding account balance (claim 31)(page 2-18).

Examiner once again refers to the table on page 2-18 and notes that the Cr/Dr column represents a direction field that indicates the effect of the transaction on the corresponding account.

Peachtree teaches dynamically allocating memory spaces for a doubly linked transaction data structure for storing transactions associated with the accounts, and linking the transactions to their respective accounts (claims 33, 43 & 50) (pages 2-16 to 2-19).

Examiner notes that pages 2-16 to 2-19 shows a sample of entering transactions. Examiner asserts that as this information is entered and stored on to a computer system, then the system of Peachtree inherently dynamically allocated memory space for the data. Examiner notes that if the system did not dynamically allocate memory space for each new transaction then the system would either 1) not save all the accounting data or 2) be forced to write over preexisting data each time new data was entered.

Examiner references the table on page 2-18 which represents the transaction data structure. Examiner notes that the Acct # links the transaction data structure to the chart of accounts (or the respective accounts).

Peachtree teaches storing transactions into the doubly linked transaction data structure, the transaction data structure including a LINKCHART field for each transaction line, the LINKCHART field specifying an index of an associated pointer in a LINK vector, each pointer of the LINK vector indicating a memory address of a corresponding element in the trial balance data structure (page 2-16 to 2-19 and B-1 to B-3) (claims 34 & 51).

Examiner once again references the table on page 2-18 and notes that this represents a doubly linked transaction data structure. In addition, Examiner once again references the Acct # field in the table on page 2-18 and asserts that this field represents Applicant's LINKCHART field for each transaction line. The Acct # (LINKCHART) field is associated with a vector field in the Chart of Accounts (corresponding element in the trial balance data structure).

Peachtree teaches an accounting direction for each transaction amount is specified in a corresponding Journal field included in the transaction data structure (claim 35)(pages 2-16 to 2-19).

Once again Examiner reference the table on page 2-18 and notes that this represents the transaction data structure. Further, the Cr/Dr field represents Applicants Journal field. This field contains either Credit or Debit which indicates the direction of each transaction.

Peachtree teaches dynamically allocating memory spaces for display line structure elements, each display line structure element associated with a corresponding transaction data structure element (claim 36) (page 4-8 and B-1 to B-3).

Examiner references the Balance Column which is entered by the user and stored as a field in the Chart of Accounts (B-1 to B-3). Examiner asserts that as this information is entered and stored on to a computer system, then the system of Peachtree inherently dynamically allocated

memory space for the data. Examiner notes that if the system did not dynamically allocate memory space for each new transaction then the system would either 1) not save all the accounting data or 2) be forced to write over preexisting data each time new data was entered.

Peachtree's Balance Column tells the General Ledger where to position the account's dollar value on the Balance Sheet. Examiner asserts that this represents display line structure elements associated with a corresponding transaction data structure.

Peachtree teaches generating an account balance detail report using a list of display line structure pointers, thereby allowing sorted presentation of the transactions included in the account balance detail report (page 8-6 to 8-8) (claim 37).

Examiner notes that the Transaction Register represents Applicant's account balance detail report. Further to generate the Transaction Register (page 8-8) Peachtree inherently includes a list of display line structure pointers. Examiner asserts that display line pointers are necessarily present in the system in order to get the data from the transaction data structure in to the Transaction Register format. Examiner notes that such pointers are taught for formatting the Chart of Accounts data in to the Financial Statement. Examiner asserts that similar pointers much be present in generating the Transaction Register.

Peachtree teaches linking each element of the transaction data structure to a corresponding element of a trial balance data structure with a doubly linked sub-list of display line structure pointers (claim 38) (page 2-16 to 2-19 and B-1 to B-3) (claim 38).

Examiner once again references the table on page 2-18 and notes that this represents a doubly linked transaction data structure. In addition, Examiner once again references the Acct # field in the table on page 2-18 and notes that this field represents links to an account number field in the Chart of Accounts. This link represents linking each element in the transaction data structure (table page 2-18) to a corresponding element of the trial balance data structure (Chart of Accounts).

Claim Rejections - 35 USC § 103

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

Claims 14 and 18-19 are rejected under 35 U.S.C. 103(a) as being unpatentable over Peachtree in view of Official Notice.

Peachtree as described in detail above further teaches that an account balance is provides with a minus sign to the right of the number if its direction is opposite the assigned accounting direction of that account (see sample Balance Sheet on Page 8-14; Allowance for Bad Debts which is opposite the assigned direction for Assets.)

Peachtree does not teach an account balance is in parentheses if its direction is opposite the assigned accounting direction of that account (claims 14 and 18). Examiner takes Official Notice that it is old and well known in the accounting arts to use parenthesis (in place of a minus sign) when indicating that an account balance goes in the opposite direction of the an assigned account direction. This is generally done so that the account balance stands out, as the minus sign can often be over easily over looked.

It would have been obvious to a person of ordinary skill in the art at the time the invention was made to modify the output of Peachtree by removing the minus sign and replacing it with parenthesis as is old and well known in the art. One would have been motivated to modify the reference in order to make an account which is moving in the opposite direction of an account's assigned direction stand out and not be over looked.

Peachtree further teaches that the assigned accounting direction of a financial statement item is based on the direction associated with a first grouped account of the financial statement items (pages 4-24 to 4-37) (claim 19). Examiner once again relies on the discussion of the Master Control Account and notes that this represents the financial statement item. Examiner notes that journal entries can not be made directly to a Master Control Account (financial statement item) as such they are made to the accounts below the Master Control Account. As such the direction of the Master Control Account (Financial Statement Item) is assigned based on the groups (first grouped account) of the Master Control Account (Financial Statement Item).

Claims 44-47 are rejected under 35 U.S.C. 103(a) as being unpatentable over Peachtree in view of Sampson.

Peachtree, as described in detail above does not teach optimizing allocation of memory spaces for storing transactions included in the accounting data by storing debited account and a corresponding credited account in a single element of the transaction data structure thereby reducing the number of memory spaces that must be allocated for storing transactions (claim 44).

Examiner once again points to the table of Page 2-18 and points out that the transaction data structure of Peachtree includes a separate line for each credit and debit. As such each transaction includes at least two lines (one to track the credit and one to track the debit).

Sampson teaches optimizing allocation of memory spaces for storing transactions included in the accounting data by storing debited account and a corresponding credited account in a single element of the transaction data structure thereby reducing the number of memory spaces that must be allocated for storing transactions (figure 3 and column 10; lines 53-65). This process is done in order to simplify both the computer and supervisory process of bookkeeping (column 2; lines 54-57).

It would have been obvious to a person of ordinary skill in the art at the time the invention was made to modify the transaction data structure of Peachtree by storing transactions for both the credit and debit in a single element as taught by Sampson. One of ordinary skill would have been motivated to modify the references in order to simplify both the computer and supervisory process of bookkeeping.

Peachtree teaches maintaining a direction field in the trial balance structure for each account, the direction field specifying an accounting direction thereby enabling a user to identify a transaction amount's effect on the corresponding account balance (claim 45)(page 2-18).

Examiner once again refers to the table on page 2-18 and notes that the Cr/Dr column represents a direction field that indicates the effect of the transaction on the corresponding account. Examiner notes that this field is included in the modified combination of Peachtree in view of Sampson.

Peachtree teaches computing a theoretical balance during transaction checking and displaying the theoretical balance throughout the transaction checking process, thereby eliminating a need to print reconciliation reports during these transaction checking processes to establish whether an account balance has been reconciliated successfully (pages 2-16 to 2-19 and 2-31 to 2-32) (claim 46).

Examiner notes that pages 2-31 to 2-32 teaches Keeping the General Ledger in Balance. In particular Examiner notes Peachtree's Force Balance Transactions option. Examiner notes that this option represents computing a theoretical balance during transaction checking and displaying the balance in order to establish whether an account has been properly reconciliated (or balanced). Further, Examiner points to page 2-18 and notes that the an overall system balance and total from transaction enterer are displayed on the top of a page when a transaction is entered. Both of these amount should be zero (if the account is properly reconciled), this

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feature illustrates that the information is displayed on a screen rather than having to be printed by the user.

Peachtree teaches storing transactions into the doubly linked transaction data structure, the transaction data structure including a LINKBANK field for each transaction line, the LINKBANK field specifying an index of an associated pointer in a LINK vector, each pointer of the LINK vector indicating a memory address of a corresponding element in the trial balance data structure (page 2-16 to 2-19 and B-1 to B-3) (claim 47)(see also rejection of claims 34 & 51).

Examiner once again references the table on page 2-18 and notes that this represents a doubly linked transaction data structure. In addition, Examiner once again references the Acct # field in the table on page 2-18 and asserts that this field represents Applicant's LINKBANK field for each transaction line. The Acct # (LINKBANK) field is associated with a vector field in the Chart of Accounts (corresponding element in the trial balance data structure).

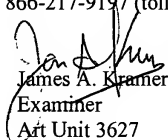
Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to James A. Kramer whose telephone number is (703) 305-5241. The examiner can normally be reached on Monday - Friday (8AM - 5PM).

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If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Richard Chilcot can be reached on (703) 305-4716. The fax phone number for the organization where this application or proceeding is assigned is 703-872-9306.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).


James A. Kramer
Examiner
Art Unit 3627

3/28/05

jak